

Colby B. Ring
Bryant Pond, Me.
R.F.D.



GREENWOOD MAINE

*Annual Reports
of the
Municipal Officers*

1955

ANNUAL REPORTS

OF THE

OFFICERS

OF THE

Town of Greenwood

FOR THE

YEAR ENDING DEC. 31

1955

1956

The Oxford County Citizen
Bethel, Maine

TOWN OFFICERS

Moderator

LEO COLE

Clerk

JAMES W. RING

Selectmen, Assessors, and Overseers of the Poor

NESTOR TAMMINEN

HARRY M. SWIFT

ANDREW HAWKINS

Treasurer

JAMES W. RING

School Committee

JOHN TEBBETS

JANET BOWERS

ELSIE HAWKINS

Superintendent of Schools

DONALD M. CHRISTIE

Road Commissioner

ROY O. MILLETT

Tax Collector

JASON R. BENNETT

Health Officer

W. H. BOYNTON M. D.

Fire Warden

E. LEE MILLS

Constables

JASON R. BENNETT

NESTOR TAMMINEN

LEO COLE

DONALD BENNETT

ROBERT COLE

REPORT OF MUNICIPAL OFFICERS

Your municipal officers submit the following report of the financial affairs of the Town for the year ending Dec. 31, 1955.

ASSESSORS' REPORT

List of property, at its just value, in the Town of Greenwood April 1, 1955, made for return to the State Bureau of Taxation, as required by law.

Real Estate, resident	\$179,710 00	
Real Estate, non-resident	226,565 00	
Total Real Estate		\$406,275 00
Personal Estate, resident	\$26,755 00	
Personal Estate, non-resident	68,900 00	
Total Personal Estate		\$95,655 00
Total Valuation		\$501,930 00
Total value of Land	\$160,495 00	
Total value of Buildings	245,780 00	
		\$406,275 00
Number of Polls taxed	154	
Number of Polls not taxed	33	
Rate of Taxation	.078	

TAXABLE LIVESTOCK AND POULTRY

25 Horses	\$715 00	
106 Milk Cows	3,800 00	
9 Heifers over 2 yrs.	255 00	
17 Heifers, 18 mos. to 2 yrs.	515 00	
5150 Domestic Fowl, over 50 in number	915 00	
Total		\$6,200 00

EXEMPT LIVESTOCK

45 Cattle, 18 mo. and younger	\$1,010 00	
2 Goats	10 00	
12 Swine	205 00	
399 Domestic Fowl (under 50)	317 00	
	<hr/>	\$1,542 00

ALL OTHER KINDS OF PERSONAL PROPERTY

Stock in trade	\$11,700 00	
1 Portable mill	250 00	
Logs	6,000 00	
Lumber	23,000 00	
90 Boats	1,220 00	
10 Gasoline pumps and attach.	1,125 00	
16 Musical instruments	215 00	
101 Radios and Televisions	4,810 00	
Furniture (over \$500 in value)	2,050 00	
Finished products in mills	2,000 00	
9 Tractors	1,895 00	
Machinery and equipment	34,690 00	
Other property	500 00	
Taxable livestock and poultry	6,200 00	
	<hr/>	
Total amount Personal Property		\$95,655 00

INDUSTRIAL AND UTILITY PROPERTY

Railroad property	\$2,200 00	
Light and Power company property	17,000 00	
Woodworking mill	24,000 00	
Property exempted by reason of age, infirmity or poverty	\$1,400 00	
Town property not used for municipal purposes	1,045 00	
Property veterans and others exempt by law	4,050 00	
Amount of taxes assessed upon real and personal estate for 1955	\$39,150 54	
154 Polls taxed @ \$3.00	462 00	
	<hr/>	
		\$39,612 54

APPROPRIATED AND ASSESSED

School maintenance	\$17,000 00
Howe Hill Rd. tar account	600 00
Health Nurse	25 00
State Aid Road Construction	1,066 00
Summer Roads and Bridges	4,000 00
Winter Roads	4,000 00
Interest	200 00
Town Officers and Miscellaneous	2,500 00
Support of Poor	3,000 00
Memorial Day Observance	40 00
Aid to Dependent Children	600 00
Cutting Bushes	400 00
Street Lights	348 00
Equipment Purchase Acct.	1,000 00
Tax Note	1,000 00
Civil Defense Director	25 00
Town Dump	200 00
County Tax	2,640 00
Overlay	968 54

Total committed to Jason R. Bennett
Collector, for collection, May, 1955

\$39,612 54

TOWN OFFICERS' SALARIES

Nestor Tamminen	\$415 00
Harry M. Swift	202 50
Andrew Hawkins	156 00
Leland Dunham	3 00
Jason R. Bennett	1,237 40
James W. Ring, treasurer	300 00
James W. Ring, clerk	50 00

\$2,363 90

MISCELLANEOUS EXPENSES

Maine Municipal Assn., annual dues	\$35 00
Loring, Short & Harmon, supplies	54 98
The Oxford County Citizen	162 50
Nestor Tamminen, postage, tel., etc.	15 55
Leland Dunham, telephone	25
Treasurer of State, school boiler inspection	3 00
Conrad Lamb Agency, bonds	35 00

Ray's Art Shop, collector's supplies	3	11	
Emma E. West, real estate transfers	9	50	
Mary Tamminen, typing	3	50	
Payrolls, forest fires	36	60	
C. R. Woodman, annual audit	202	60	
A. M. Chase & Co., collector's supplies	16	25	
National Bank of Commerce, check books	7	00	
Hutchins Brothers, office supplies	15	00	
Rumford Drug Store, vaccine	21	18	
Oiva Hakala, gas and oil for fire pumper	2	04	
Treasurer of State, water analysis	7	80	
W. H. Boynton, M. D., school exams	25	00	
Petrometal Industries, road and bridge signs	99	53	
Conveyance of Selectmen	131	40	
Jason R. Bennett, postage and supplies	20	00	
Jason R. Bennett, register liens	62	58	
Gerry Brooks, legal service	4	00	
E. Lloyd Waterhouse, bear bounty	15	00	
Marks Printing House, treasurer's supplies	6	89	
J. W. Ring, porcupine bounty	24	50	
Andrew Hawkins, telephone	2	00	
Bethel Fire Dept., chimney fire	25	00	
James W. Ring, miscel. expense and supplies	64	64	
Harry M. Swift, postage, tel. and cash expense	8	71	
Jason R. Bennett, excise tax refund	17	60	\$1,137 71
Total Town Officers and Miscel. Expense			\$3,501 61
Appropriation	\$2,500	00	
Tax lien costs	61	56	
Bear bounty	15	00	
Cemetery lot	5	00	
Treas. of State, forest fires	18	30	
Stumpage on fuel wood	13	00	
Bank stock tax		63	
R. R. and Tel. & Tel. tax		79	
			\$2,614 28
Charge to Surplus as per vote of town			887 33
			\$3,501 61

ABATEMENTS ALLOWED

Frank Britton, unable to find	\$ 80	
Erwin Parlin, out of State	3 80	
James Croteau, paid in Bethel	3 00	
Forrest Churchill, veteran, unable to work	3 00	
William House, death	3 00	
Kusti V. Yleni, death	3 00	
Charles Morse, error	78	
	<hr/>	\$17 38

TOWN HALL ACCOUNT

Central Maine Power Co.	\$26 00	
Conrad Lamb Agency	26 23	
Harry M. Swift, repairs	3 75	
	<hr/>	\$55 98
Appropriated from Surplus by vote of town		\$55 98

STREET LIGHTS

Central Maine Power Co., paid	\$377 00	
Appropriation	348 00	
	<hr/>	
Paid for January 1956		\$29 00

TRAFFIC BEACON

Central Maine Power Co.	\$15 03
Appropriated from Surplus, town vote	\$15 03

CEMETERY TRUST FUNDS

Cordwell Fund	\$300 00	
Demond Fund	135 00	
Fifield-Cummings Fund	50 00	
Hicks Fund	50 00	
Hicks Maintenance Fund	50 00	
George Richardson Fund	100 00	
	<hr/>	\$685 00
Jan. 1st, 1955, Interest balance	\$47 34	
1955 interest	33 56	
	<hr/>	\$80 90

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Paid: Nestor Tamminen	\$18 00	
Irving Martin	42 00	
Mark Mills	6 00	
	<hr/>	\$66 00
Balance		<hr/> \$14 90

MINISTERIAL AND SCHOOL FUND

Principal		\$483 00
Interest balance Jan. 1, 1955	\$132 12	
1955 interest	23 76	
	<hr/>	\$155 88
Total interest available		

AID TO DEPENDENT CHILDREN

Paid to Treasurer of State	\$313 56	
Appropriation	600 00	
	<hr/>	\$286 44
Balance		

MEMORIAL DAY OBSERVANCE

Paid to Jackson-Silver Post	\$40 00
Appropriation	\$40 00

SCHOOL NURSE

Paid Treasurer of State	\$25 00
Appropriation	\$25 00

INTEREST ACCOUNT

Appropriation	\$200 00	
Interest on tax liens	72 87	
Bond interest	25 00	
	<hr/>	\$297 87
Paid to National Bank of Commerce		<hr/> 75 56
Balance		\$222 31

BANK LOANS

Temporary Loans	\$4,974 44
Paid to National Bank of Commerce	\$4,974 44

TAX NOTE

Appropriation	\$1,000 00
Paid to National Bank of Commerce	\$1,000 00

EQUIPMENT PURCHASE ACCOUNT

Appropriation	\$1,000 00
Cash in General Fund	\$1,000 00

COUNTY TAX

Assessed	\$2,640 00
Paid to Stuart Martin, Oxford Co. Treasurer	\$2,640 00

SOCIAL SECURITY

Paid to Maine State Retirement System	\$149 59
Appropriated from Surplus by vote of town	\$149 59

TOWN DUMP

Appropriation	\$200 00
Paid out: Payrolls	\$86 00
Harry Swift	5 00
	<hr/>
	\$91 00
	<hr/>
Balance	\$109 00

FIRE EQUIPMENT FUND

Paid to Eastern Fire Equipment Inc.	\$628 12
Bethel Savings Bank to general fund	\$628 12

SURVEY ACCOUNT

Paid Mirza Rainey, town share for running boundary line	\$7 00
Appropriated from Surplus by vote of town	\$7 00

TOWN OWNED PROPERTY SOLD

Part of Hicks Mill Lot	\$25 00	
Part of Hicks Mill Lot	10 00	
Catharine Raimey Place	61 00	
Jean Grandmaison Property	452 42	
		<hr/>
		\$548 42

TOWN POOR ACCOUNTS

John Penttila

Paid to National Cooperative Store Inc. \$264 95

Case No. 1

Paid to: Davis Nursing Home	\$474 00	
Town of Oxford, medical	128 20	
C. M. G. Hospital	7 50	
H. L. Harper, M. D.	4 00	
R. L. McCormack, M. D.	5 00	
C. W. Nelson, M. D.	5 00	
H. D. Ferris, D. O. D.	57 50	
		<hr/>
		\$681 20

Case No. 2

Paid to: Martha Noyes	\$68 24	
Thomas Nangle, M. D.	12 00	
Main St. Pharmacy	35 26	
		<hr/>
		\$115 50

Olli Kuittila

Paid to: Martha Noyes	\$375 00	
Thomas Nangle, M. D.	26 50	
Main St. Pharmacy	3 35	
I. W. Andrews & Son	142 25	
		<hr/>
		\$547 10

Kenneth Swan

Paid to: Town of Bethel	\$24 84	
N. L. Kellogg	12 66	
Valley's Red & White Store	9 81	
Shaw's Market	50 99	
Bethel A & P Store	12 00	
		<hr/>
		\$110 30

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Case No. 3

Paid to: Valley's Red & White Store	\$346 67	
Central Maine Power Co.	13 27	
Dr. Stephen Russell	4 00	
J. E. Howe	4 43	
Herbert Dunham	8 50	
Raymond Swan	15 70	
Mrs. N. L. Kellogg	10 27	
Shaw's Market	99 33	
Ralph Kimball, wood	8 00	
	<hr/>	\$510 17

Mrs. Zella Smith

Paid to: Valley's Red & White Store	\$199 84	
W. H. Boynton, M. D.	5 00	
	<hr/>	\$204 84

Mr. Frank Smith

Paid to: C. M. G. Hospital	\$173 64	
S. S. Greenleaf, funeral	179 75	
	<hr/>	\$353 39

Case No. 4

Paid to Mabel Libby	\$340 00
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Glenwood Newell

Paid to Town of Woodstock	\$163 73
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Total	\$3,291 18
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Appropriation	\$3,000 00
Rec. % O. Kuittila Social Security	90 00

\$3,090 00

Overdrawn	\$201 18
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STATE POOR AND POOR OF OTHER TOWNS

John Vanni

Paid Walter Dixon, M. D.	\$3 00
Received Treasurer of State	\$3 00

Gladys Bennett		
Paid to Thomas Nangle, M. D.		\$22 00
Received of Town of Falmouth		\$22 00
Albert Henley		
Paid to: Brooks Brothers	\$10 20	
Valley's Red & White Store	101 29	
	<hr/>	
		\$111 49
Received of Treasurer of State		\$111 49
Case No. 5		
Paid to W. B. Rand Store		\$79 72
Due from State		\$79 72

WINTER ROADS

Commissioners	\$776 50	
Men	1,940 10	
Trucks, hired	1,187 23	
Materials	129 30	
State Road	61 60	
Tractors	230 50	
Salt	300 00	
Freight on salt	304 88	
Use of Town Truck, 436 hrs.	981 00	
	<hr/>	
		\$5,911 11
Appropriation	\$4,000 00	
Rec'd from Treasurer of State	1,383 85	
Opening driveways	2 75	
	<hr/>	
		\$5,386 60
	<hr/>	
Overdrawn		\$524 51

SUMMER ROADS AND BRIDGES

Commissioner	\$274 00
Men	1,184 89
Trucks hired	437 13
Gravel	50 00
Bulldozer	1,004 00
Culverts and supplies	445 67

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Loader	73 70	
Tractors	148 75	
Grader	198 75	
Town truck use	311 18	
		<hr/>

\$4,128 07

Appropriation	\$4,000 00	
Culverts sold	128 07	
		<hr/>

\$4,128 07

CUTTING BUSHES

Men		\$446 00
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Appropriation	\$400 00	
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Received of P. U. C. for Kingsley's		
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Crossing	16 00	
		<hr/>

\$416 00

Overdrawn		\$30 00
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HOWE HILL ROAD ACCOUNT

Men	\$105 95	
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Trucks	48 75	
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Gravel	6 00	
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Tar	331 56	
		<hr/>

\$492 26

Appropriation	\$600 00	
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Tar sold	16 45	
		<hr/>

\$616 45

Balance		\$124 19
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TOWN ROAD IMPROVEMENT FUND

Commissioner	\$175 50	
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Men	1,005 50	
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Trucks	1,066 50	
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State Shovel	810 30	
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Bulldozer	643 50	
Culverts	571 10	
Gravel	518 10	
Plank	21 00	
		<hr/>
		\$4,811 50
Rec'd from Treasurer of State		<hr/>
		\$4,811 50

STATE AID ROAD CONSTRUCTION

Commissioner	\$148 50	
Men	709 50	
Trucks	709 88	
State Shovel	540 20	
Bulldozer	570 00	
Compressor	15 00	
Culverts	166 58	
Gravel	317 60	
		<hr/>
		\$3,177 26
Appropriation	\$1,066 00	
Rec'd from Treasurer of State	2,110 26	
		<hr/>
		\$3,176 26
		<hr/>
Overdrawn		\$1 00

EQUIPMENT REPAIR ACCOUNT

Repairs	\$1,864 77	
Men	118 65	
Fuel	219 09	
Supplies	96 60	
Insurance	249 60	
		<hr/>
		\$2,548 71
Appropriation from Surplus	\$1,000 00	
Town truck use Winter Roads	981 00	
Summer Roads	311 18	
		<hr/>
		\$2,292 18
		<hr/>
Overdrawn		\$256 53

ANNUAL REPORT OF
THE PUBLIC HEALTH NURSING SERVICE
GREENWOOD — 1955

The scope and responsibilities of public health nursing increases as nursing keeps step with social changes and with medical, public health, and other scientific advances.

With the growing recognition by the public that optimum health is fundamental to National Welfare and defense, it is essential that the people of every community back their Health Program in every respect.

The public health nurse assisted with the school physical examinations in grades one, four, and seven. Also, in the Polio Vaccine program in grades two and three. It is gratifying to report that there was an excellent response.

Individual hearing tests were given to all of the pupils in the Locke Mills school.

Home visiting has been done throughout the year.

The Child Health Conference Committee was most helpful in assisting with the programs.

Your public health nurse wishes to express her appreciation to all who have assisted in carrying out plans to meet health needs in Greenwood during the past year.

Respectfully submitted,

(Miss) Velma Spencer, R. N.

Public Health Nurse

TAX COLLECTOR'S REPORT

Town of Greenwood 1955 Taxes

Commitment	\$39,612 54	
Supplementary	114 00	
		\$39,726 54
Dec. 31, 1955 Collected	\$37,434 69	
Uncollected	2,288 07	
Abated	3 78	
		\$39,726 54

Collected since Jan. 1, \$605.78.

1955 Excise Tax, \$2,959.95.

UNCOLLECTED 1955 TAXES, DEC. 31, 1955

	Poll	Real	
		Estate	Personal
Galen Curtis		\$19 00	
Stanley Hakala		93 60	
Atte Hertell	\$3 00	118 95	\$ 78
Wesley Hawkins		44 85	
Walter Knightley	3 00		
Harry Lowe	3 00	95 55	78
Harry Lowe, 1954 Supplementary		96 00	
William F. Yates		50 70	
Glenwood Yates		43 44	
Sidney Bartlett		31 20	
Wilmer F. Bryant		74 10	*6 63
Orrie Bachelder		8 00	
Arthur Crockett	*3 00	37 05	*2 73
Verne S. Corkum	*3 00		*16 38
Paul Croteau, Jr.		70 20	
Joseph P. Deegan		*187 20	*10 53
Heirs of Ruth Greenleaf		37 05	
Heirs of M. H. Harrington		*91 65	

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Joseph Hebert		24 98	
Maud Lapham		78 00	78
Glenwood Lane		13 65	5 46
Beryl Martin and Guy Parker		*7 80	
Georgia Mason		*29 25	
Heirs of Charles B. Mason		*2 73	
Norma Martin		44 85	*1 17
Wendall L. Roberts	*3 00	52 65	18 33
Albert Raymond	3 00		78
Ernest Swan		48 75	24 18
		<hr/>	
		\$21 00	\$1,401 20 \$88 53

Total, \$1,510.73

*Paid since Dec. 31, 1955

Payments

Wilmer F. Bryant	\$44 10
Arthur Crockett	14 27
Norma Martin	1 33
Wendall L. Roberts	2 00

UNCOLLECTED 1955 NON-RESIDENT TAXES

	Real Estate	Personal
Priscilla Cook	*\$15 60	
Joseph Day	10 60	
A. C. Lecoure & Lewis D. Powers	*11 70	
Marion and Verna Millett	*70 20	
Zenas Morse	5 85	
Ellis Stone	*7 80	
Francis Brooks	* 78	
Robert Chapman	20 28	
Anthony Dematto	*29 25	*\$ 78
May L. Kimball	40 95	1 95
Newton Lamb & Gordon Emery	23 40	
Harold Proctor & George Ryerson	*21 45	
Alfred Stone	495 30	
Averell Wilson	*21 45	
	<hr/>	
	\$774 31	\$2 73

Total, \$777.34

*Paid since Dec. 31, 1955

J. R. BENNETT, Collector

TREASURER'S REPORT

James W. Ring, in account with the Town of Greenwood
for the year ending December 31, 1955

Dr.

Cash on hand	\$7,644 19
State Treasurer	
School fund	7,566 86
Snow removal	1,383 85
State Aid Road	2,110 26
Flood relief	997 20
Hurricane damage	725 52
Town Road Improvement	7,969 52
State poor	114 49
Forest fires	18 30
Bear bounty	15 00
Cutting bushes	16 00
Bank Stock tax	63
R. R. and Tel. & Tel. tax	79
National Bank of Commerce, loan	5,000 00
Tax liens	385 81
Interest on bonds	25 00
Interest on tax liens	72 87
Plowing driveways	2 75
Town property sold	548 42
Ekco Foundation, repairs	250 00
Cemetery lot	5 00
Paul Howe, culverts	128 07
U. S. Treasurer, Olli Kurtilla acct.	90 00
Bethel Savings Bank, fire fighting acct.	628 12
Stumpage	13 00
John Hicks, tar	16 45
Town of Falmouth, poor acct.	22 00
Town of Woodstock, tuition	108 00
John Swan, tuition	45 00
James W. Ring, 1950 tax	78 35

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Jason R. Bennett, Collector

1953 tax	168 00
1954 tax	1,913 20
1955 tax	37,434 69
1955 excise tax	2,652 39
1956 excise tax	317 56

\$78,467 29

Cr.

Paid Town Warrants	\$63,565 86
Cash to balance	14,901 43

\$78,467 29

TOWN CLERK'S REPORT

To the Selectmen of the Town of Greenwood:

Number of Births for 1955	8
Number of Marriages	5

Deaths 1955

January 12, in Rumford, Maine. Atwood N. Cordwell, age 88 years. Birthplace, Greenwood, Maine. Cause of death, Congestive Heart Failure.

February 9, in Lewiston, Maine. Geneva G. Tuell, age 93 years. Birthplace, Greenwood, Maine. Cause of death, Heart Block Senility.

February 21, in West Paris, Maine. Charles H. Martin, age 73 years. Birthplace, Greenwood, Maine. Cause of death, Cancer of Intestine.

March 7, in Lewiston, Maine. William Henry House, age 59 years. Born in Lewiston, Maine. Cause of death, Broncho Pneumonia.

April 22, in Greenwood, Maine. Elsie Blanch Trask, age 70 years. Birthplace, Bethel, Maine. Cause of death, Coronary Thrombosis.

April 28, in West Paris, Maine. Olli Kuittinen, age 71 years. Birthplace, Finland. Cause of death, Chronic Myocarditis.

May 8, in Mechanic Falls, Maine. Lucretia B. Pride, age 88 years. Birthplace, Greenwood, Maine. Cause of death, Apoplexy.

May 19, in Greenwood, Maine. Earl Spencer Chainey, age 80 years. Birthplace, Illinois. Cause of death, Cerebral Hemorrhage.

May 19, in Greenwood, Maine. Bertha B. Davis, age 59 years. Birthplace, Maine. Cause of death, Coronary Heart Disease.

June 5, in Albany, Maine. Addie Libby Raimey, age 76 years. Birthplace, Greenwood, Maine. Cause of death, Coronary Occlusion.

June 5, in Lewiston, Maine. Frank Elmer Smith, age 69 years. Birthplace, Stow, Maine. Cause of death, Acute Myocardial Infraction.

June 17, in Auburn, Maine. Mary E. Davis, age 73 years. Birthplace, Gorham, N. H. Cause of death, Cerebral Thrombosis.

July 1, in Rumford, Maine. Linnie A. Ring, age 72 years. Birthplace, Greenwood, Maine. Cause of death, Meningitis.

July 6, in Bridgton, Maine. John W. Woodis, age 67 years. Birthplace, Greenwood, Maine. Cause of death, Myocardial Occlus.

July 15, in Greenwood, Maine. John Clinton Littlefield, age 85 years. Birthplace, Crab Orchard, West Virginia. Cause of death, Arterio Sclerosis.

July 17, in Mechanic Falls, Maine. Nellie N. Abbott, age 85 years. Birthplace, Greenwood, Maine. Cause of death, Apoplexy.

July 28, in West Sumner, Maine. Otis A. Curtis, age 83 years. Birthplace, Greenwood, Maine. Cause of death, Cerebral Thrombosis.

July 30, in Greenwood, Maine. Kusti V. Ylen, age 59 years. Birthplace, Finland. Cause of death, Fracture of Skull.

August 1, in West Paris, Maine. Lewis O. Lovejoy, age 77 years. Birthplace, Andover, Maine. Cause of death, Cerebral Hemorrhage.

October 16, in Lewiston, Maine. Alpo Olavi Kuvaga, age 35 years. Birthplace, Greenwood, Maine. Cause of death, Myocarditis.

December 19, in West Paris, Maine. Walter Edward Penley, age 79 years. Birthplace, Greenwood, Maine. Cause of death, Disease of the Coronary Arteries.

December 29, in Greenwood, Maine. Levie Lary McAllister, age 79 years. Birthplace, Shelburne, N. H. Cause of death, Myocardial Failure.

Respectfully submitted,

JAMES W. RING, Clerk

REPORT OF AUDITOR

Readfield, Maine
January 23, 1956

Board of Selectmen
Greenwood, Maine
Gentlemen:

In accordance with the provisions of Section 142, Chapter 91, Revised Statutes of 1954, and at your request, the records of the Town of Greenwood have been audited for the fiscal year ended December 31, 1955.

As required by Statute, one copy of this report has been forwarded to the State Department of Audit.

The examination was made in accordance with generally accepted standards that pertain to municipal auditing. Audit analysis was on a basis consistent with the preceding year, and included all procedures considered necessary. Insofar as could be ascertained within the scope of the audit, the financial transactions of the Town appear to have been appropriately handled, with such exceptions as are noted in the accompanying comments.

Exhibits and schedules incorporated in this report present the result of the financial operations of the Town for the period designated. Recommendations are also offered which are believed to be worthy of consideration.

All of which is respectfully submitted,

C. R. WOODMAN
Public Accountant

COMMENTS

TOWN OF GREENWOOD

January 1, 1955 to December 31, 1955

An audit of the financial records of the Town of Greenwood has been completed for the municipal year ended December 31, 1955. The audit included an examination of the records maintained by the Assessors, Selectmen, Treasurer, and Tax Collector, and the town meeting records of the Town Clerk.

As a result of the audit it was determined that there was a discrepancy in the Treasurer's cash account in the amount of \$103.61. An exhaustive analysis of cash transactions for the year indicated that this difference was the result of a number of minor accounting errors, pertaining in particular to the handling of payroll deductions. The attempt to determine the transactions resulting in this discrepancy was handicapped by the fact that the depository bank statement had not been reconciled to the ledger balance for the entire year, and further by the fact that no ledger account is maintained for payroll deductions (see Recommendations).

An analysis of the year's operations showed that available funds exceeded expenditures by \$4,280.24. Overdrafts and unexpended balances are summarized as follows:

Unexpended Balances	\$5,168.02
Overdrafts	887.78
	<hr/>
Net Unexpended Balances	\$4,280.24
	<hr/>

Recommendations

Ledger accounts should be established in the Selectmen's ledger for the several categories of payroll deductions, which should be recorded either by journal entry or by Treasurer's receipts. Payments to governmental agencies may then be charged against these accounts.

Supplemental tax commitments should be covered by a supplemental certificate in accordance with the provisions of Chapter 92, Section 30, Revised Statutes of 1954.

The Town Treasurer should reconcile the bank statement with the general ledger balance at least monthly.

Assets

The cash balance of \$14,827.13 was reconciled with the statement of the depository, National Bank of Commerce, Portland, Maine. Detail is shown in Schedule A-1.

The current year's tax assessment totaled \$39,726.54, as compared with an assessment of \$39,786.40 for the preceding year. Cash collections for the current year totaled \$37,434.69, or 94.23% of the assessment, as compared with a cash collection of 94.02% for the preceding year. A comparison of assessments and collections for the two years is presented below.

	Years Ended			
	December 31, 1955		December 31, 1954	
Tax Assessment	\$39,726.54		\$39,786.40	
Cash Collections	37,434.69	94.23%	37,407.60	94.02%
Abatements	3.75	.01%		
Uncollected	2,288.07	5.76%	2,378.80	5.98%

Other assets, including general fund investments, accounts receivable, taxes receivable, tax liens, tax acquired property, and an amount due from trust funds for prior years transactions were reviewed and reconciled with balances shown on the Selectmen's records. Letters of verification were utilized, and payments received since the close of the year were reviewed to determine their validity at the year end.

Liabilities

Liabilities at the year end totaled \$20.50, which were carried forward from the previous year.

Reserves and Surplus

The appropriation account balances at the year end totaled \$1,957.45 (Exhibit D), representing principally school and other balances carried forward by law.

The unappropriated surplus at the year end totaled \$17,353.57, an increase of \$3,030.45 over the previous year. This increase was occasioned principally by the excess of available funds over expenditures of \$4,280.24, with other adjustments as shown in Exhibit C.

Debt Fund

The debt fund, incorporated in the balance sheet as a separate fund, reflects an outstanding note in the amount of \$1,000.00, to be retired from the revenue of future years.

Trust and Reserve Funds

The examination of trust funds revealed that earnings for the year totaled \$57.32, with no expenditures noted. Principals totaled \$1,168.00 and income was \$237.85 at the year end, with \$167.65 due the general fund. These items were represented by time deposits of \$1,573.50.

The capital reserve fund of \$1,336.96 was represented by time deposits of \$824.46, a U. S. Government bond of \$500.00, and \$12.50 due from the general fund.

The fire protection fund at the year end amounted to \$832.19, which was represented by a time deposit. Withdrawals for the year totaled \$628.12, while interest earned by the deposit amounted to \$25.63.

Available Funds and Expenditures

An analysis of the comparative statement of available funds and expenditures revealed that available funds decreased by \$4,257.43, as compared with the previous year, while expenditures decreased by \$4,141.96 during the same period. The decrease in available funds is accounted for principally by decreased subsidies from the State of Maine, and by a smaller amount transferred from surplus than in the previous year. Decreased expenditures were noted principally in the highways and bridges and education accounts (Exhibit B).

General

A review of the Town Clerk's records revealed that transfers from excise tax receipts to various operating accounts totaling \$2,218.54 were authorized by the townspeople.

Scope of Audit

Count of cash was made and records were checked to determine the accuracy of recording cash transactions. The system of internal control was reviewed as it pertained to the handling of cash, and other matters of financial concern.

External verification, and verification by subsequent payment, were utilized to determine the correctness of recorded assets. Receipts, vouchers, and cancelled checks were reviewed for a selected period, and major fluctuations in receipts and expenditures over previous years were explored. Monthly analyses of receipts and deposits, and warrants and bank charges were completed. Insurance and bond coverages were reviewed and listed. Excise tax collections were verified by examinations of the copies retained by the Collector. Time deposits and investments were verified by physical examination.

Included in this report are exhibits and schedules pertaining to the financial status of the Town. Audit procedures were followed to the extent deemed necessary to develop these statements.

It is believed that the accompanying balance sheet and supporting statements fairly present the financial position of the Town at December 31, 1955, and the result of its operations for the year then ended.

EXHIBIT A

**TOWN OF GREENWOOD
COMPARATIVE BALANCE SHEET**

GENERAL FUND

Assets

	December 31, 1955	December 31, 1954
Cash on Hand (Sch. A-1)	\$14,827.13	\$7,644.19
Investments (Sch. A-3)	1,000.00	1,000.00
Accounts Receivable (Sch. A-4)	53.53	3,884.44
Taxes Receivable (Sch. A-2)	2,292.37	2,639.31
Due from Trust Funds	167.65	167.65
Tax Liens (Sch. A-7)	417.00	746.17
Tax Acquired Property (Sch. A-8)	573.84	301.96
TOTAL—GENERAL FUND	\$19,331.52	\$16,383.72

Liabilities

Accounts Payable	\$8.00	\$8.00
Due Reserve Fund	12.50	12.50
Total Liabilities	\$20.50	\$20.50

Reserves and Surplus

Authorized Expenditures (Ex. D)	\$1,957.45	\$2,040.10
Unappropriated Surplus (Ex. C)	17,353.57	14,323.12
TOTAL—GENERAL FUND	\$19,331.52	\$16,383.72

DEBT FUND

Assets

Amount Necessary to Retire		
Notes from Future Revenue	\$1,000.00	\$2,000.00

Liabilities

Notes Payable (Sch. A-9)	\$1,000.00	\$2,000.00
--------------------------	------------	------------

TRUST AND RESERVE FUNDS

December 31, 1955 December 31, 1954

Assets

Trust Funds		
Time Deposits (Sch. A-11)	\$1,573.50	\$1,516.18
TOTAL—TRUST FUNDS	\$1,573.50	\$1,516.18
Capital Reserve Fund		
Time Deposit (Sch. A-12)	\$824.46	\$782.43
Investment	500.00	500.00
Due from General Fund	12.50	12.50
Total—Capital Reserve Fund	1,336.96	1,294.93
Special Reserve Funds		
Time Deposits (Sch. A-13)	832.19	1,434.68
TOTAL—TRUST AND RE-SERVE FUNDS	\$3,742.65	\$4,245.79

Liabilities

Trust Funds		
Principals (Sch. A-10)	\$1,168.00	\$1,168.00
Unexpended Income	237.85	180.53
Due General Fund	167.65	167.65
TOTAL—TRUST FUNDS	\$1,573.50	\$1,516.18
Capital Reserve Fund (Sch. A-12)	\$1,336.96	\$1,294.93
Total—Capital Reserve Fund	1,336.96	1,294.93
Special Reserve Funds		
Fire Protection Fund (Sch. A-13)	832.19	1,434.68
TOTAL—TRUST AND RE-SERVE FUNDS	\$3,742.65	\$4,245.79

EXHIBIT B

TOWN OF GREENWOOD
COMPARATIVE STATEMENT OF
AVAILABLE FUNDS AND EXPENDITURES

Years Ended December 31

Revenues	1955	1954	1953
Tax Commitment	\$39,612.54	\$39,777.40	\$37,511.40
Supplemental Taxes	114.00	9.00	78.00
Excise Taxes	2,969.95	2,561.79	1,986.37
State of Maine	16,717.86	18,481.50	14,974.83
Tax Lien Costs	88.28	63.56	72.39
Licenses	1.00	1.00	1.00
Cemetery Lots Sold			8.00
Gain on Sale of Tax Acquired			
Property	373.59	341.10	
Equipment Rental		19.80	
Tuition			30.00
Interest on Investment	25.00	25.00	25.00
Donation		500.00	
Miscellaneous	97.87	88.56	74.32
Total Revenues	60,000.09	61,868.71	54,761.31
Add			
Transfer from Reserve Fund	628.12		
Carrying Balances Expended	82.65	1,410.56	
Transfer from Surplus	2,218.54	3,907.56	2,429.00
	62,929.40	67,186.83	57,190.31
Deduct			
Increase in Carrying Balances			3,197.05
Total Available Funds	\$62,929.40	\$67,186.83	\$53,993.26
Expenditures			
General Government	3,661.20	3,007.41	3,473.33
Protection	1,020.15	848.00	377.00
Health and Sanitation	116.00	147.06	25.00

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Highways and Bridges	17,674.02	19,974.98	14,907.10
Equipment	2,548.71	2,185.95	2,403.25
Charities	3,820.95	4,157.12	2,702.64
Education	25,820.98	28,245.56	22,604.27
Debt and Interest	1,075.56	2,186.87	2,273.89
Special Assessments	2,640.00	1,715.50	1,715.50
Unclassified	271.59	322.87	143.96
Total Expenditures	58,649.16	62,791.12	50,625.94
Excess of Available Funds Over Expenditures	\$4,280.24	\$4,395.71	\$3,367.32

REPORT OF SUPERINTENDENT OF SCHOOLS

To the Citizens of Greenwood:

For the first time in three years it becomes necessary to ask for a large increase in school maintenance funds. There are three main reasons for this. First and most important is the loss of a large amount in state subsidy; second, the continuing high cost of high school tuition; and last, a long overdue increase in teacher salaries. Below is listed the total appropriations, the gross expenses, state subsidy, and net costs for 1954, 1955, with proposed figures for 1956.

	1954	1955	Estimated	1956
Appropriations	\$17,900	\$17,000	Estimated	\$20,900
Total Expenditures	\$28,275	\$25,570	Estimated	\$26,930
Less State Subsidy	9,845	7,565		6,030
Net Expenses	\$18,430	\$18,005	Estimated	\$20,900

In looking over these figures you will note a reduction in state subsidy of over \$3,800 since 1954. Why this loss? The formula on which school subsidy is figured considers two things only, the state valuation of the town as the dividend and the number of school pupils as the divisor. The figure obtained by this division is the per capita valuation. The lower this per capita valuation figure the greater the percentage of subsidy. The number of pupils has not increased but is now less than in 1953-54. This makes the divisor smaller. The valuation increased from \$370,000 to \$470,000 for the reckoning of the 1955 subsidy, and to \$1,100,000 for the 1956 figure. This dropped Greenwood from a 45% reimbursement on maintenance expense to 35%, and then for 1956, to 28%.

High School Tuition costs will be no higher in 1956 than in 1954 but will be up from 1955. This figure is determined by two things—the number of pupils in high school and the per capita cost, the latter steadily increasing.

Greenwood has fallen behind in amounts paid for teacher salaries. No raises were granted last year. It is time that substantial increases were given or be in danger of losing teachers because of higher salaries being offered in other towns. To take care of this a sufficient amount is included in the recommended figure.

The School Committee has recommended that nothing be raised for repairs. Due to the large increase in maintenance this seems reasonable. However, the small balance of only \$17.55 is hardly enough to take care of the incidental necessary repairs. If a small amount is not raised in this account an overdraft is likely to occur. When repair funds are again available a partial shingling job and better classroom lighting at the Locke Mills Building will be first on the list.

Because of a lack of funds it was not possible to have school lunches this winter. It has been possible to enter into the special milk program at the Locke Mills School.

Ekeo Foundation has donated the amount of \$300 to be used at the discretion of the school committee for additional playground equipment, visual aid equipment and the like. This generous interest is certainly greatly appreciated by all citizens of Greenwood.

May I again extend my thanks to all who have so willingly assisted in the education of the boys and girls of Greenwood.

Respectfully submitted,

DONALD CHRISTIE

Supt. of Schools

RECOMMENDATIONS OF SCHOOL COMMITTEE

School Maintenance \$20,900 arrived at as follows:

Instruction	\$10,150 00
High School Tuition	9,850 00
Conveyance	2,950 00
Elem. Tuition	600 00
Fuel	850 00
Janitors	825 00

Textbooks	400 00	
Supplies	450 00	
Supervision	725 00	
Insurance	130 00	
		<hr/>
		\$26,930 00
Less State Subsidy		6,030 00
		<hr/>
		\$20,900 00
Repairs—None.		

FINANCIAL SUMMARY

Resources

Balance Jan. 1, 1955	\$1,670 61	
Appropriation	17,000 00	
Elem. Tuition	153 00	
State Fund	7,566 86	
Miscel.	1 88	
		<hr/>
		\$26,392 35

Expenditures

Instruction	\$9,759 44	
High School Tuition	8,384 70	
Conveyance	2,808 00	
Elem. Tuition	895 20	
Fuel	821 66	
Janitors	812 64	
Textbooks	463 15	
Supplies	540 48	
Supervision	679 75	
Insurance	137 62	
		<hr/>
		\$25,302 64
Balance Jan. 1, 1956		<hr/>
		\$1,089 71

DETAIL OF EXPENDITURES

Instruction

Floribel Haines	\$2,087 20
Colista Morgan	1,987 20

Mary Andrews	1,539 64	
Miriam McAllister	1,987 20	
Doris Hayes	1,837 20	
Lillian Bartlett	216 00	
Rinehart Handwriting	60 00	
Gladys Guernsey	27 00	
Minnie Buck	9 00	
Katie Tamminen	9 00	
	<hr/>	\$9,759 44

High School Tuition

Gould Academy	\$3,727 30	
Town of Woodstock	3,087 00	
Town of Paris	1,570 40	
	<hr/>	\$8,384 70

Conveyance

Ella Cole	\$1,440 00	
Glenwood Yates	648 00	
J. B. Chapman	520 00	
Richard Young	200 00	
	<hr/>	\$2,808 00

Elementary Tuition

Town of Bethel		\$895 20
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Fuel

John P. Cullinan	\$672 23	
Benson's Coal & Oil	149 43	
	<hr/>	\$821 66

Janitors

Ella Cole	\$610 00	
Duane Hayes	144 00	
Edla Tamlander	20 00	
Lempi Cyr	20 00	
W. B. Rand	9 68	
Glenwood Yates	5 00	
Head's Store	3 96	
	<hr/>	\$812 64

Textbooks

Ginn & Company	\$80 59	
Laidlaw Brothers	68 43	
American Book Co.	40 40	
Am. Edu. Publications	44 80	
Town of Bethel	32 63	
Allyn & Bacon	27 38	
World Book Co.	21 15	
Grolier Society	31 50	
Houghton Mifflin	24 88	
Silver Burdett	22 70	
Scott Foresman Co.	14 68	
Beckley-Cardy Co.	21 19	
Macmillan Co.	10 95	
Miscel. Expenses	20 87	
		<hr/>
		\$463 15

Supplies

Gledhill Brothers	\$155 27	
Denoyer Geppert Co.	105 41	
Central Maine Power	97 03	
J. L. Hammett Co.	67 84	
Loring, Short & Harmon	43 60	
Town of Bethel	21 40	
Cascade Paper Co.	15 53	
Young Am. Films	10 09	
World Book Co.	9 96	
Miscel. Expenses	14 33	
		<hr/>
		\$540 48

Supervision

Donald Christie	\$575 55	
Town of Bethel	104 20	
		<hr/>
		\$679 75

Insurance

Thomas Brown	\$61 30	
W. J. Wheeler	60 00	
State of Maine	12 00	
Harrison Mutual	4 32	
		<hr/>
		\$137 62

REPAIR ACCOUNT

Resources

Balance Jan. 1, 1955	\$285 89
Ekco Foundation	250 00

\$535 89

Expenditures

Eastern Fire Equipment Co.	\$248 45
Brooks Bros.	81 38
Willis Ward	51 75
Paris Mfg. Co.	72 27
Bethel Feed & Grain Co.	19 88
Canadian Nat. Railways	26 73
Harry Swift	10 68
Colista Morgan	5 10
Ella Cole	2 10

\$518 34

Balance Jan. 1, 1956

\$17 55

WARRANT FOR TOWN MEETING

To Jason R. Bennett, a constable in the Town of Greenwood,
in the County of Oxford, Greeting:

In the name of the State of Maine, you are hereby directed to notify and warn the inhabitants of the Town of Greenwood, qualified by law to vote in said town, to meet at Town Hall, at Locke Mills village, in said town, on Monday, the fifth day of March, 1956, at ten o'clock in the forenoon to act upon the following articles, to wit:

Art. 1. To choose a moderator to preside at said meeting.

Art. 2. To choose a town clerk for the ensuing year.

Art. 3. To see if the town will vote to accept the reports of the municipal officers for the year 1955.

Art. 4. To choose selectmen, assessors and overseers of the poor for the ensuing year.

Art. 5. To see what sum the town will vote to pay per day to the selectmen, assessors and overseers of the poor for their services.

Art. 6. To choose a town treasurer for the ensuing year.

Art. 7. To see if the town will vote to elect a road commissioner or commissioners, establish their number, and fix their pay.

Art. 8. To elect a commissioner or commissioners.

Art. 9. To elect one member of the school committee for three years, and all other necessary town officers for the ensuing year.

Art. 10. To see what sum of money the town will vote to raise and appropriate for the following accounts.

1. School maintenance.

2. Repairs.

Art. 11. To see if the town will vote to pay the members of the school committee for their services for the year 1955.

Art. 12. To see if the town will vote to raise the sum of \$25.00 for public health nursing in Greenwood, said sum to be expended by the State Bureau of Health for local services.

Art. 13. To see what sum of money the town will vote to raise and appropriate for State Aid Road Construction under provisions of section 19, Chap. 28, R. S. of 1930 or under provisions of section 3, Chap. 289, Public Laws of 1937.

Art. 14. To see what sum the town will vote to raise and appropriate for winter roads, snow removal, sanding, etc.

Art. 15. To see what sum of money the town will vote to raise and appropriate for summer roads and bridges.

Art. 16. To see what sum of money the town will vote to raise and appropriate for the payment of interest.

Art. 17. To see what sum of money the town will vote to raise and appropriate for town officers' salaries and miscellaneous expenses.

Art. 18. To see what sum of money the town will vote to raise and appropriate for the support of the town poor.

Art. 19. To see what sum of money the town will vote to raise and appropriate for Memorial Day observance.

Art. 20. To see what sum of money the town will vote to raise and appropriate for support of street lights and the traffic beacon.

Art. 21. To see what sum of money the town will vote to raise and appropriate for Aid to Dependent Children (Mothers' Aid).

Art. 22. To see what sums per hour the town will vote to pay men, trucks, teams and tractors for labor on the town roads.

Art. 23. To see if the town will vote to accept the gift of \$500.00 from Ekco Foundation, to be used for the purchase of portable firefighting equipment.

Art. 24. To see if the town will raise and appropriate a sum of money to repair sidewalks on Main Street.

Art. 25. To see if the town will vote to buy the treasurer's and tax collector's bonds.

Art. 26. To see if the town will vote to authorize the selectmen to insure the town equipment against property damage and personal liability.

Art. 27. To see if the town will vote to authorize the selectmen and treasurer to procure temporary loans in anticipation of taxes for the purpose of paying obligations of the town; such loans to be paid during the current municipal year out of monies raised during said year by taxes, said loans not to exceed in the aggregate \$18,000.00.

Art. 28. To see if the town will vote to authorize the selectmen and treasurer to sell such real estate acquired by tax liens as they may deem advisable for the best interest of the town and convey the same by quit claim deed. Such real estate to be advertised for thirty days.

Art. 29. To see if the town will vote to raise and appropriate a sum of money to tar the improved sections of Howe Hill Road and Bird Hill Road.

Art. 30. A. To see if the town will vote to raise and appropriate a sum of money for the equipment account.

B. To see what sum the town will vote to raise and appropriate for the purchase of road equipment.

Art. 31. To see what sum the town will vote to raise and appropriate for cutting bushes along the town highways.

Art. 32. To see if the town will vote to raise and appropriate the sum of \$1,000.00 for the payment of a tax note due December 31, 1956.

Art. 33. To see if the town will vote to raise and appropriate the sum of \$300.00 to co-operate with the Maine Forest Service and the Federal Government in the control of the White Pine Blister Rust in accordance with R. S. Chap. 32 Section 54.

Art. 34. To see what sum of money the town will vote to raise and appropriate for Town Hall expenses for 1956.

Art. 35. To see if the town will vote to raise and appropriate the sum of \$50.00 to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources and attractions of the State of Maine.

Art. 36. To see what sum of money the town will vote to raise and appropriate for its share of Social Security benefits for its employees.

Art. 37. To see what sum of money the town will vote to raise and appropriate for carrying on a Dutch Elm Disease Prevention Program as recommended by the Maine Forest Service, for the purpose of protecting elm shade trees. Two dollars per tree recommended by the Maine Forest Service.

Art. 38. To see what sum of money the town will vote to raise and appropriate for the support of the Town dump.

Art. 39. To see if the town will vote to raise and appropriate a sum of money for Rumford Community Hospital.

Art. 40. A. To see if the town will vote to raise and appropriate a sum of money for Civil Defense and Public Safety.

B. To see if the town will vote to raise and appropriate a sum of money to pay expenses of local Civil Defense Directors.

Art. 41. To see if the town will vote to raise and appropriate a sum of money to survey town owned land.

Art. 42. To see if the town will vote to raise and appropriate a sum of money to replace the present names and add new ones to the Veterans' Monument.

Art. 43. To transact any other business that may legally come before said meeting.

The selectmen will be in session at nine o'clock of the day of such meeting for the purpose of correcting the list of voters.

Hereof fail not, and have you there this warrant with your doings thereon.

Given under our hands this Twentieth day of February, 1956.

S| NESTOR TAMMINEN
S| HARRY M. SWIFT
S| ANDREW HAWKINS

Selectmen of Greenwood

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